



SR0285

LRB102 18398 MST 26313 r

1 SENATE RESOLUTION

2 WHEREAS, COVID-19 created unprecedented circumstances that
3 changed the lives of all Illinoisans; and

4 WHEREAS, Changes in consumer behavior are likely to
5 continue after the virus has run its course; and

6 WHEREAS, The COVID-19 pandemic made many Illinoisans wary
7 of leaving their homes for nonessential activities and forced
8 many casinos to close their doors for the safety of their
9 patrons and employees; and

10 WHEREAS, Internet gaming is partially immune to pandemics
11 due to the remote nature of this type of gaming; and

12 WHEREAS, States with legal and available internet gaming,
13 such as New Jersey, Pennsylvania, and Delaware, were able to
14 generate revenue during the COVID-19 pandemic; and

15 WHEREAS, Nationwide, in the few states that offer it,
16 internet gaming earned approximately \$402.7 million in gross
17 gaming revenue during the second quarter of 2020, a more
18 productive quarter than national sports betting operations
19 have had to date, according to the American Gaming
20 Association; and

1 WHEREAS, An internet gaming law in Illinois that permits
2 online table games, slots, and poker with consumer safeguards,
3 a privilege tax on the adjusted gross gaming revenue wagered
4 on internet gaming platforms, and licensing fees has the
5 potential to increase revenue to the State during the COVID-19
6 pandemic; therefore, be it

7 RESOLVED, BY THE SENATE OF THE ONE HUNDRED SECOND GENERAL
8 ASSEMBLY OF THE STATE OF ILLINOIS, that on or before October 1,
9 2021 the Commission on Government Forecasting and
10 Accountability is urged to deliver a report to the Illinois
11 Senate that includes, at a minimum, detailed estimates of the
12 revenue that could have been generated through a privilege tax
13 if Illinois had implemented internet gaming beginning February
14 28, 2020; and be it further

15 RESOLVED, The report should include, at a minimum,
16 estimates of revenue that could be generated with a privilege
17 tax imposed on the adjusted gross gaming revenue wagered on
18 internet gaming platforms at the following rates:

19 (a) 12%;

20 (b) 15%;

21 (c) 16%;

22 (d) 15% of the adjusted gross revenue up to and
23 including \$25 million and 20% of the adjusted gross

1 revenue in excess of \$25 million; and

2 (e) Any other rate the Illinois Gaming Board deems
3 appropriate to consider; and be it further

4 RESOLVED, That the definition of adjusted gross revenue
5 used in the report should include the total of all sums
6 actually received by an Internet gaming licensee from Internet
7 gaming operations excluding free play and any promotional
8 credits, less the total of all sums actually paid out as
9 winnings to patrons, which includes the cash equivalent of any
10 merchandise or thing of value awarded as a prize; and be it
11 further

12 RESOLVED, That the report should provide additional
13 revenue estimates where the definition of adjusted gross
14 revenue excludes the dollar amount of non-cashable vouchers,
15 coupons, or promotions redeemed by participants on an Internet
16 gaming platform; and be it further

17 RESOLVED, That a suitable copy of this resolution be
18 delivered to the Commission on Government Forecasting and
19 Accountability.